IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40164 of 2025
and
W.M.P.Nos.45113 & 45115 of 2025

Tvl. S S Enterprises Electricals
Rep. by its Proprietor Mr. Amutha Selvaraju
Ground -207, Prakasam Street,
Janaki Nagar Valasaravakkam,
Chennai - 600 087. ... Petitioner

Vs.

The State Tax Officer,
Group XII, Intelligence-I,
Room No.239, 2nd Floor,
No.1, PAPJM Building,
Greams Road, Chennai - 600 006. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Assessment Order dated 30.12.2023. bearing GSTIN No. 33AGRPA3240P1ZA /2017-18 and its consequential DRC-07 dated 30.12.2023. vide Reference No. ZD331223278237G issued by the Respondent and quash the same as arbitrary and consequentially direct to raise the Third-party Attachment Order in DRC 13 dated 09.09.2025 issued by the respondent.

For Petitioner : Mr.A.Abdul Rahman
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. This writ petition has been filed against the impugned assessment Order dated 30.12.2023, whereby demand proposed in the show cause notice (DRC-01) dated 29.09.2023 for the tax period 2017-2018 has been confirmed, despite the issuance of three reminders to the petitioner.

4. The Learned Government Advocate for the respondent would submit that the impugned order was passed on 30.12.2023, whereas the present writ petition was filed on 25.09.2025 approximately with a delay of more than a year, and therefore, on this ground, this writ petition is liable to be dismissed.

5. It is noticed that the writ petition came up for admission on 28.10.2025. On that day, the learned counsel for the petitioner requested for time, hence, the case was adjourned to 11.11.2025. Today also, the learned counsel for the petitioner seeks an adjournment.

6. This Court has already taken a consistent view under similar circumstances and remitted the cases back to the respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the court. I do not find any reason to take a difference view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing entire amount (100%) of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated

30.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of entire amount of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

12. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

11.11.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Group XII, Intelligence-I,
Room No.239, 2nd Floor,
No.1, PAPJM Building,
Greams Road, Chennai - 600 006.

C.SARAVANAN, J.

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